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The following documents shall be reviewed, forms completed as relevant, signed by an Authorized Official, and **submitted as part of the Continuation Request**.

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*** Signature of Authorized Official is required.**

SUBGRANT TERMS AND ASSURANCES
Nebraska Department of Health and Human Services (DHHS)
Division of Public Health
Title V / Maternal and Child Health Services Block Grant, CFDA #93.994
Project Period: October 1, 2008 – September 30, 2011
Budget Period: October 1, 2009 – September 30, 2010

The Nebraska Department of Health and Human Services (DHHS) is the prime recipient of federal financial assistance, and the pass-through entity for those funds it subgrants to eligible entities based on Requests for Applications (RFA). Applicants awarded federal financial assistance passed through DHHS become known as Subrecipients. By accepting this Subgrant, the Subrecipient acknowledges its understanding of and agrees to comply with the general terms and assurances described herein.

Subrecipient must perform Subgrant activities in compliance with the following documents governing the particular award.

- 1) **Subgrant Terms and Assurances**, and its appendices:
 - **Subrecipient Reporting Requirements** (Appendix 1);
 - **Program Specific Requirements** (Appendix 2);
 - **Administrative and Audit Guidance for Subgrants** (Appendix 3);
 - **DHHS Audit Requirement Certification** and the applicable **Federal Certifications** (Appendix 4).
- 2) **Request for Applications** (RFA) (for competitive funds), and **Guidelines for Requesting Continuation Funds** (for non-competitive funds) as issued by DHHS;
- 3) **Subgrant Application** in response to RFA, and **Request for Continuation Funding** in response to Guidelines for Requesting Continuation Funds as submitted by Subrecipient;
- 4) **Letter of award** issued by DHHS which includes the award period, amount of funds awarded, and any contingencies to the Subgrant award.

GENERAL TERMS AND ASSURANCES

A. Access to Records and Audit Responsibilities. All Subrecipient books, records, and documents relating to work performed or monies received under this Subgrant shall be subject to audit at any reasonable time upon the provision of reasonable notice by DHHS. The Subrecipient must maintain these records for a period of six (6) full years from the date of final payment, or until all issues related to an audit, litigation or other action are resolved, whichever is longer. All records shall be maintained in accordance with generally accepted accounting principles.

The Subrecipient agrees to provide to DHHS any and all written communications received by the Subrecipient from an auditor related to Subrecipient's internal control over financial reporting requirements and communication with those charged with governance, **including those** in compliance with or related to Statement of Auditing Standards (SAS) 112 *Communicating Internal Control related Matters Identified in an Audit* and SAS 114 *The Auditor's*

Communication with Those Charged With Governance. The Subrecipient agrees to provide DHHS with a copy of all such written communications immediately upon receipt or instruct any auditor it employs to deliver copies of such written communication to DHHS at the same time copies are delivered to the Subrecipient, in which case the Subrecipient agrees to verify that DHHS has received a copy.

The Subrecipient agrees to immediately correct any material weakness or condition reported to DHHS in the course of an audit and notify DHHS that the corrections have been made.

In addition to, and in no way in limitation of any obligation in this Subgrant, the Subrecipient agrees that it will be held liable for audit exceptions, and shall return to DHHS all payments made under this Subgrant for which an exception has been taken or which has been disallowed because of such an exception, upon demand from the Department.

B. Authorized Official. A person authorized by the Subrecipient to sign legally-binding documents. By submitting the signed Application Cover Sheet and the Subgrant Terms and Assurances, the Applicant agrees that if a Subgrant is awarded, it will operate the grant-funded activities as described in the Application and in accordance with the Subgrant Terms and Assurances.

C. Availability of Funding. Due to possible future reductions in appropriations, DHHS cannot guarantee the continued availability of funding for this Subgrant. In the event funds to finance this Subgrant become unavailable either in full or in part due to such reductions in appropriations, DHHS may terminate the Subgrant or reduce the award upon notice in writing to the Subrecipient. Said notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery. DHHS shall be the final authority as to the availability of funds. The effective date of such Subgrant termination or reduction in the award shall be specified in the notice as the date of service of said notice or the actual effective date of the funding reduction, whichever is later. Provided that reductions shall not apply to payments made for services satisfactorily completed prior to said effective date. In the event of a reduction in the award, the Subrecipient may cancel this Subgrant as of the effective date of the proposed reduction upon provision of advance written notice to DHHS.

D. Budget Changes. The Subrecipient is permitted to reassign funds from one line item to another line item within the approved budget. If funds are reassigned between line items, prior approval from DHHS is required for cumulative budget transfer requests for allowable costs, allocable to the Subgrant exceeding ten percent (10%) of the current total approved budget. Budget revision requests shall be submitted in writing to DHHS. DHHS will provide written notification of approval or disapproval of the request within 30 days of its receipt.

E. Data Ownership and Copyright. All data collected as a result of this project shall be the property of DHHS. The Subrecipient, or other entities with which it enters into legal agreement with, may copyright any of the copyrightable material produced in conjunction with the performance required under this Subgrant. DHHS hereby reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, and to authorize others to use the copyrightable material for State purposes.

F. Documents Incorporated by Reference. All laws, rules, regulations, guidelines, directives and documents, attachments, and appendices referred to in these terms and assurances shall be deemed incorporated by this reference and made a part of this Subgrant as though fully set forth herein.

G. Drug-Free Work-Place Policy. The Subrecipient hereby assures DHHS that it will operate a drug-free workplace in accordance with state and federal guidelines and has implemented a drug-free workplace policy which is available to DHHS upon request.

H. Federal Governing Requirements. Subrecipient must perform Subgrant activities, expend funds, and report financial and program activities in accordance with Federal grants administration regulations, U.S. Office of Management and Budget (OMB) Circulars governing cost principles and audits (Appendix 3), OMB Circulars governing administrative requirements, and to comply with the certifications attached hereto.

I. Independent Legal Entity. The Subrecipient is an independent legal entity and neither it nor any of its employees shall be deemed employees of DHHS for any purpose. The Subrecipient shall employ and direct such personnel as it requires to perform its obligations under this Subgrant, shall exercise full authority over its personnel, and shall comply with all worker's compensation, employer's liability, and other federal, state, county, and municipal laws, ordinances, rules, and regulations required of an employer providing services as contemplated by this Subgrant.

J. Monitoring. Subrecipient shall facilitate DHHS's monitoring and oversight activities of Subrecipient to include: (1) fiscal and program review using monitoring mechanisms including but not limited to, progress reports, site visits, financial reports, independent (third party) financial audits, and/or internal (State-conducted) financial audits to ensure compliance with program and fiscal requirements; and (2) ensuring that Subrecipient receives a Single Audit if it meets the annual threshold under OMB Circular A-133.

K. Nondiscrimination. The Subrecipient warrants and assures that it complies, as applicable, with Titles VI and VII of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and the Nebraska Fair Employment Practice Act, to the effect that no person shall, on the grounds of race, color, national origin, sex, pregnancy, marital status, age, religion, or disability, be excluded from participation in, denied benefits of, or otherwise be subjected to discrimination under any program or activity of the Subrecipient. This provision shall include, but not be limited to, employment, promotion, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training including apprenticeship. The Subrecipient further agrees to insert similar nondiscrimination provisions in all subcontracts utilized in the performance of this grant.

L. Notices. All notices given under the terms of this Subgrant shall be sent by certified mail, postage prepaid, addressed to the respective party at the address set forth below, or to such other

addresses as the parties shall designate in writing from time to time. Notice by Subrecipient to DHHS shall be addressed to Nebraska Health and Human Services, Division of Public Health, P.O. Box 95026, Lincoln, NE 68509-5026, Attn: Lifespan Health Services.

[Subrecipient name and address]

M. Programmatic changes. The Subrecipient shall request in writing DHHS approval for programmatic changes. DHHS shall send a written determination regarding the request to the Subrecipient within 30 days of its receipt.

N. Public Counsel. In the event the Subrecipient provides health and human services to individuals on behalf of DHHS under the terms of this Subgrant, Subrecipient shall submit to the jurisdiction of the Public Counsel under Neb. Rev. Stat. §§81-8,240 to 81-8,254 with respect to the provision of services under this Subgrant. This clause shall not apply to grants or contracts between DHHS and long-term care facilities subject to the jurisdiction of the state long-term care ombudsman pursuant to the Long-Term Care Ombudsman Act.

O. Publications, Publicity, Conferences or Training and Acknowledgment of Support. Subrecipient shall submit a copy of all presentations, writings and materials developed as a result of activities funded through this Subgrant for purposes of review and comment. Publicity, presentations and written materials concerning activities supported under this Subgrant shall acknowledge the financial support of DHHS and the federal granting agency by including a statement therein (see Appendix 2)

P. Payment. DHHS will make payments subject to Subrecipient's submission of reports according to the Subrecipient Reporting Requirements [Appendix 1], pursuant to the Nebraska Prompt Payment Act, Neb. Rev. Stat. §81-2401 et seq., and will be a cost reimbursement unless otherwise specified as an advance payment in Appendix 2.

Q. Release and Indemnity. The Subrecipient shall assume all risk of loss and hold DHHS, its employees, agents, assignees and legal representatives harmless from all liabilities, demands, claims, suits, losses, damages, causes of action, fines or judgments and all expenses incident thereto, for injuries to persons and for loss of, damage to, or destruction of property arising out of or in connection with this grant, and proximately caused by the negligent or intentional acts or omissions of the Subrecipient, its officers, employees or agents; for any losses caused by failure by the Subrecipient to comply with terms and conditions of the grant; and, for any losses caused by other parties which have entered into agreements with the Subrecipient.

R. Religious Activities. The Subrecipient is prohibited from engaging in inherently religious activities like worship, religious instruction, or proselytization financed with federal financial assistance.

S. Reports. The Subrecipient must submit data, program, and financial reports according to the reporting requirements (Appendix 1). Extensions for the submission of reports and reimbursement must be submitted in writing to DHHS for approval to prevent withholding of payment.

T. Subcontracting or Subgranting. The Subrecipient agrees that subcontractors and/or subgrantees will not be utilized in the performance of this Subgrant without prior written authorization from DHHS.

U. Subgrant Close-out. Upon the expiration or notice of termination of this Subgrant, the following procedures shall apply for close-out of the Subgrant:

- 1) Upon request from Subrecipient, any allowable reimbursable cost not covered by previous payments shall be paid by DHHS.
- 2) The Subrecipient will not incur new obligations after the termination or expiration of the Subgrant, and shall cancel as many outstanding obligations as possible. DHHS shall give full credit to Subrecipient for the federal share of non-cancelable obligations properly incurred by Subrecipient prior to termination, and costs incurred on, or prior to, the termination or expiration date.
- 3) Subrecipient shall immediately return to DHHS any unobligated balance of cash advanced or shall manage such balance in accordance with DHHS instructions.
- 4) Within a maximum of 90 days following the date of expiration or termination, Subrecipient shall submit all financial, performance, and related reports required by the Subrecipient Reporting Requirements (Appendix 1). DHHS reserves the right to extend the due date for any report and may waive, in writing, any report it considers to be unnecessary.
- 5) DHHS shall make any necessary adjustments upward or downward in the federal share of costs.
- 6) The Subrecipient shall assist and cooperate in the orderly transition and transfer of Subgrant activities and operations with the objective of preventing disruption of services.
- 7) Close-out of this Subgrant shall not affect the retention period for, or state or federal rights of access to, Subrecipient records, or Subrecipient's responsibilities regarding property or with respect to any program income for which Subrecipient is still accountable under this Subgrant. If no final audit is conducted prior to close-out, DHHS reserves the right to disallow and recover an appropriate amount after fully considering any recommended disallowances resulting from an audit which may be conducted at a later time.

V. **Subrecipient Procurement.** Subrecipient shall be responsible for the settlement and satisfaction of all contractual and administrative issues arising out of procurement entered into by it in connection with the Subgrant, without recourse to DHHS. Such issues include, but are not limited to, disputes, claims, protests of award, source evaluation and other matters of a contractual nature. DHHS is not a party to any other legal agreement entered into between the Subrecipient arising out of this Subgrant award.

W. **Technical Assistance.** DHHS will provide training and materials, procedures, assistance with quality assurance procedures, and site visits by representatives of DHHS and the federal granting agency in order to review program accomplishments, and other technical assistance as needed or requested.

X. **Termination.** This Subgrant is subject to termination in the following conditions:

- 1) Termination by DHHS due to unavailability of funding.
- 2) Termination by Mutual Consent: This Subgrant may be terminated in whole or in part, prior to the completion of the Subrecipient's project activities, when both parties agree that continuation is not feasible or would not produce beneficial results commensurate with the further expenditure of funds. The parties must agree on the termination conditions, including effective date and the portion to be terminated.
- 3) Termination for Cause: In the event of a default or violation of the terms of this Subgrant by the Subrecipient or failure to use the Subgrant for only those purposes set forth, DHHS may take the following action:
 - (a) Suspension - After notice to the Subrecipient, suspend the Subgrant and withhold any further disbursement or prohibit the Subrecipient from incurring additional obligations of Subgrant funds, pending corrective action by the Subrecipient.
 - (b) Termination - Terminate the Subgrant in whole, or in part, at any time before the date of completion, whenever it is determined that the Subrecipient has failed to comply with the terms and conditions of the Subgrant. DHHS will promptly notify the Subrecipient in writing of the determination and the reasons for the termination, together with the effective date.

Payments made to the Subrecipient or recoveries by DHHS under this subsection, will be in accordance with the legal rights and liabilities of the parties.

Payments and recoveries may include, but are not limited to, payments allowed for costs determined to be not in compliance with the terms of this Subgrant up to the date of termination. The Subrecipient will return to DHHS all unencumbered funds. Further, any costs previously paid by DHHS which are subsequently determined to be unallowable through audit and close-out procedures may be recovered pursuant to the closeout procedures herein.

- 4) **Recovery of Funds:** In the event of default, failure to complete the project, or violation of the terms of this Subgrant by the Subrecipient, DHHS may institute such action as necessary to reduce, withdraw, or recover all or part of the project funds from the Subrecipient.

If a Subgrant is awarded, Subrecipient agrees it will operate the activities as described in the Application (or Request for Continuation Funds) and in accordance with these Subgrant Terms and Assurances, with Appendices 1, 2, 3, and 4.

[Name Organization]

By: _____ Date: _____
Authorized Official

Appendix 1

**Nebraska Department of Health and Human Services (DHHS)
Maternal and Child Health**

Subrecipient Reporting Requirements for FY 2010*

Report	Date Due	DATE SUBMITT ED	Period Covered
1st Quarter Work Plan Report 1 st Quarter Expenditure Report	January 15, 2010		<u>1st Qtr</u> October 2009 November 2009 December 2009
2 nd Quarter Work Plan Report 2 nd Quarter Expenditure Report	April 15, 2010		<u>2nd Qtr</u> January 2010 February 2010 March 2010
3 rd Quarter Work Plan Report 3 rd Quarter Expenditure Report	July 15, 2010		<u>3rd Qtr</u> April 2010 May 2010 June 2010
4 th Quarter/Final Work Plan Report 4 th Quarter/Final Expenditure Report Final Data Tables	Nov. 30, 2010		<u>4th Qtr</u> July 2010 August 2010 September 2010

* The “Procedure Manual for Subrecipients of Nebraska Title V / Maternal and Child Health (MCH) Services Block Grant Funds” is available electronically
<http://www.dhhs.ne.gov/LifespanHealth/planning/>. The Procedure Manual outlines in detail the reporting requirements.

APPENDIX 2

Program Specific Requirements

I. Compliance for the Title V / Maternal and Child Health (MCH) Services Block Grant

- A. *The Subrecipient agrees that it will comply with the laws governing Maternal and Child Health Block Grants, 42 U.S.C. section 701 et seq., 45 CFR Part 96, and to perform fiscal accountability functions in accordance with state and federal regulations, as described in Exhibit 3.*
- B. The Subrecipient agrees that it will comply with the “Procedure Manual for Subrecipients of Nebraska Title V / Maternal and Child Health (MCH) Services Block Grant Funds.”¹
- C. The Subrecipient acknowledges that it may not use amounts paid to it for:
 1. inpatient services, other than inpatient services provided to children with special health care needs or to high-risk pregnant women and infants and such other inpatient services as the Secretary may approve;
 2. cash payments to intended recipients of health services;
 3. the purchase or improvement of land, the purchase, construction, or permanent improvement (other than minor remodeling) of any building or other facility, or the purchase of major medical equipment;
 4. satisfying any requirement for the expenditure of non-Federal funds as a condition for the receipt of Federal funds;
 5. providing funds for research or training to any entity other than a public or nonprofit private entity; or
 6. payment for any item or service (other than an emergency item or service) furnished
 - a. by an individual or entity during the period when such individual or entity is excluded from providing service under the Maternal and Child Health Act or Title

¹ A revised Procedure Manual will be provided to Subrecipients prior to the start of the project period.

XVIII (Medicare), Title XIX (Medicaid) or Title XX (Services for Families, Children, Aged or Disabled) of the Social Security Act pursuant to section 42 U.S.C. 1320a-7, 42 U.S.C. 1320a-7a, 42 U.S.C. 1320c-5, or 42 U.S.C. 1395u(j)(2) of the Social Security Act; or

- b. at the medical direction or on the prescription of a physician during the period when the physician is excluded from providing services in the Maternal and Child Health program or Title XVIII (Medicare), Title XIX (Medicaid) or Title XX (Services for Families, Children, Aged and Disabled) of the Social Security Act pursuant to 42 U.S.C. Section 1320a-7, 42 U.S.C. Section 1320a-7a, 42 U.S.C. Section 1320-5, or 42 U.S.C. 1395u(j)(2) of the Social Security Act and when the person furnishing such item or service knew or had reason to know of the exclusion (after a reasonable time period after reasonable notice has been furnished to the person).

- D. The Subrecipient assures that it is a public or nonprofit entity, and will provide proof of its nonprofit status upon request of DHHS.

II. Cash Advance

- A. Consideration of Request. In any fiscal year, a one-time advance up to 25% of the fiscal year budget will be considered based on the following criteria and circumstances:

1. Subrecipient must determine that other funds are not available to pay for the startup costs of the activities for the 1st Quarter of a fiscal year. If other funds are not available, the written request must include a declaration that Subrecipient will suffer serious cash flow problems without a cash advance. The declaration and any supporting evidence or rationale shall accompany the request.
2. Subrecipient submits a written request using the designated form in the “Procedure Manual for Subrecipients of Nebraska Maternal and Child Health Services Title V Block Grant Funds.”
3. Past performance of Subrecipient in any current and/or prior grants, contracts, cooperative agreements, or subcontracts with DHHS, with particular consideration to timely reporting or other evidence of deliverables.

- B. Quarterly Deductions. A cash advance will be accounted for through deductions from the reimbursement of actual expenditures. A Subrecipient receiving a cash advance will have its reimbursement request reduced by one-fourth of the advance each of the four quarterly reporting periods. To encourage timely reporting and subsequently the deduction from the reimbursement request, a Subrecipient receiving a cash advance will be assessed a penalty of \$25.00 for each day the quarterly report is past the reporting due date [Appendix 1, ATTACHMENT 4]. When the final expenditure report is submitted, if more cash has been paid to the Subrecipient than the total amount of expenditures, the overage ~~must be immediately refunded to DHHS.~~

Subgrant Terms and Assurances with Nebraska Department of Health and Human Services, Division of Public Health,
Subgrant of **Title V / MCH Block Grant**, CFDA # **93.994**

Project Period: **October 1, 2008 – September 30, 2011** Budget Period: **October 1, 2009 – September 30, 2010**

III. Reimbursement

- A. Reduction in Funding. In the event DHHS experiences funding shortages, the dollar amounts specified in the award may be reduced accordingly, and the Subrecipient may be required to reduce project activities.
- B. Reservation of Right. DHHS reserves the right to the following provisions:
1. To reallocate funds among local agencies as needed to insure service to individuals at highest levels of priority.
 2. To either terminate or curtail all or part of the activities of the Subrecipient in order to best utilize available funding in the event that all or part of the federal or state funds are terminated, suspended, not released, or otherwise are not forthcoming.
 3. To suspend the Subrecipient's authority to obligate funds provided by DHHS pursuant to this Subgrant pending corrective action by this Subrecipient or a decision to terminate this Subgrant.
 4. To terminate immediately this Subgrant, in whole or in part, when federal funding is terminated, suspended, not released or otherwise forthcoming.

IV. Program Income

- A. Program income will not be carried over between fiscal years, *i.e.* no program income may remain unused after September 30 in any fiscal year. The beginning balance of program income each fiscal year must be zero. As program income is earned, it shall be utilized to enhance the program, resulting in a zero balance on the final expenditure report. If the final expenditure report reflects a program income balance, reimbursement for 4th Quarter expenses will be reduced by the amount of the balance. In the event that the approved reimbursement of 4th Quarter expenses is less than the program income balance, a refund must be submitted by the Subrecipient to DHHS.

V. Match

- A. Subrecipients of Nebraska MCH grant funds are required to provide matching resources in the amount of 20% of the award. (Example: \$10,000 match required for a \$50,000 award). This community-based support is essential to help Nebraska meet the State's match requirement of three dollars for every four dollars of federal MCH Block Grant funds. Applicants must document in the Application their capacity to provide matching funds, indicating both the type and source of match. The two types of matching resources are: 1) cash, and 2) in-kind (in-kind). See additional information regarding match requirements [ATTACHMENT 9].

Subgrant Terms and Assurances with Nebraska Department of Health and Human Services, Division of Public Health,
Subgrant of **Title V / MCH Block Grant**, CFDA # **93.994**

Project Period: **October 1, 2008 – September 30, 2011** Budget Period: **October 1, 2009 – September 30, 2010**

Appendix 3

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES

Administrative and Audit Guidance

To recipients of state funds and Subrecipients of federal funds: *An **independent certified public accountant (CPA)** licensed to practice in the state of Nebraska must prepare and issue **all types of reports**, i.e. review, audit or A-133 reports. **Audit or A-133 reports** for governmental organizations and not-for-profit organizations who receive federal payments are to be **prepared in accordance with Government Auditing Standards** as promulgated by the Comptroller General of the United States.*

	Federal Authority	Cost Principles	Year-end Financial Reporting <i>Type of Report by Payment Threshold</i>
Types of Organizations Not-for-profit organizations	45 CFR Part 74	A-122	<ul style="list-style-type: none"> ▪ If state and federal payments from DHHS are <i>less than \$75,000</i>, a <u>review report</u> is needed. ▪ If state and federal payments from DHHS are <i>\$75,000 or greater</i>, an <u>audit report</u> is needed. ▪ If federal payments from all sources are <i>\$500,000 or greater</i>, <u>A-133 report</u> is needed.
College or University	45 CFR Part 74	A-21	<ul style="list-style-type: none"> ▪ If state and federal payments from DHHS are <i>less than \$75,000</i>, a <u>review report</u> is needed. ▪ If state and federal payments from DHHS are <i>\$75,000 or greater</i>, an <u>audit report</u> is needed. ▪ If federal payments from all sources are <i>\$500,000 or greater</i>, <u>A-133 report</u> is needed.
State, Local or Tribal Government	45 CFR Part 92	A-87	<ul style="list-style-type: none"> ▪ If state and federal payments from DHHS are <i>less than \$75,000</i>, a <u>review report</u> is needed. ▪ If state and federal payments from DHHS are <i>\$75,000 or greater</i>, an <u>audit report</u> is needed. <ul style="list-style-type: none"> ▪ If federal payments from all sources are <i>\$500,000 or greater</i>, <u>A-133 report</u> is needed.

Appendix 4

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
Title V / Maternal and Child Health Block Grant
AUDIT REQUIREMENT CERTIFICATION

Subgrantees receiving funds from the Nebraska Department of Health and Human Services are required to complete this document. Reference to the Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, in this document is "Circular A-133".

Grant Name Nebraska MCH Grant **Grant #** _____ **CFDA* #** 93.994

*(Catalog of Federal Domestic Assistance)

Grant Name and CFDA # are pre-filled by the DHHS program office. Grant #s are assigned by the DHHS program office to individual Subgrantees. This blank will be filled by DHHS program office when this Certification is received.

Subgrantee Name _____

Address: _____

City: _____ **State:** _____ **Zip Code:** _____

FTIN** _____ **Federal Tax Identification Number

Subgrantee's Fiscal Year _____, 20__ to _____, 20__

This is NOT the fiscal year of the grant award.

All written communications from the Certified Public Accountant (CPA) engaged under #1 and #2 below, given to the subgrantee **including those** in compliance with or related to Statement of Auditing Standards (SAS) 112 *Communicating Internal Control related Matters Identified in an Audit* and SAS 114 *The Auditor's Communication with Those Charged With Governance* must be provided by the subgrantee to the Nebraska Department of Health and Human services immediately upon receipt, unless the subgrantee has directed the CPA to provide the copy directly to the Department and has verified this has occurred.

(Check either #1 or #2 and complete the signature block on page 2):

#1 ☐ As the subgrantee named above, we expect to expend less than \$500,000 from all Federal Financial Assistance sources, not just the grant named above, and including commodities in our current fiscal year. Therefore, we are not subject to the audit requirements of Circular A-133.

We are, however, responsible for engaging a licensed Certified Public Accountant (CPA) to conduct and prepare either, a review (expenditures less than \$75,000) or audit report (expenditures \$75,000-\$499,999) of our organization's financial statements and a report issued by the CPA. We acknowledge the audit must be completed no later than nine months after the end of our organization's current fiscal year. A copy of the report must

be submitted to the Nebraska Department of Health and Human Services address as shown below.

- #2 — As the subgrantee named above, we expect to expend \$500,000 or more from all Federal Financial Assistance sources, not just the grant named above, and including commodities in our current fiscal year. Therefore we are subject to the single audit requirements of Circular A-133.

We will engage a licensed Certified Public Accountant to conduct and prepare the audit of our organization's financial statements and components of the single audit pertaining to those financial statements. We acknowledge the audit must be completed no later than nine months after the end of our current fiscal year.

We further acknowledge, as the subgrantee, that a single audit performed in accordance with Circular A-133 must be submitted to the Federal Audit Clearinghouse. The reporting package, as evidence the audit was completed must contain:

- The subgrantee's financial statements,
- A schedule of Expenditure of Federal Awards,
- A Summary Schedule of Prior Audit Findings (if applicable),
- A corrective action plan (if applicable) and
- The auditor's report(s) which includes an opinion on this subgrantee's financial statements and Schedule of Expenditures of Federal Awards, a report on this subgrantee's internal control, a report on this subgrantee's compliance and a Schedule of Findings and Questioned Costs.

We further acknowledge the auditor and this subgrantee must complete and submit with the reporting package a *Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations* (SF-SAC).

We further acknowledge a copy of this subgrantee's financial statements, auditor's report and SF-SAC must be submitted, at the time these documents are submitted to the Federal Audit Clearinghouse, to the:

Nebraska Department of Health and Human Services
Financial Services Division
Grants and Cost Management
P.O. Box 95026
Lincoln, NE 68509-5026

The foregoing submissions must be made within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

Name

Title

Signature

Date

Telephone Number

Return this completed form to the granting office of DHHS.

CERTIFICATION REGARDING LOBBYING

The undersigned certifies, to the best of his or her knowledge and belief that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, A Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, Disclosure Form to Report Lobbying in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans and cooperative agreements) and that all Subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Organization

Name and Title of Authorized Official
(*please print legibly or type*)

Signature

Date

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, early childhood development services, education or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law also applies to children's services that are provided in indoor facilities that are constructed, operated, or maintained with such federal funds. The law does not apply to children's services provided in private residences; portions of facilities used for inpatient drug or alcohol treatment; service providers whose sole source of applicable Federal funds in Medicare or Medicaid; or facilities where WIC coupons are redeemed. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 for each violation and/or the imposition of an administrative compliance order on the responsible entity.

By signing this certification, the applicant/subgrantee certifies that the submitting organization will comply with the requirements of the Act and will not allow smoking within any portion of any indoor facility used for the provision of services for children as defined by the Act.

Organization

Name and Title of Authorized Official
(*please print legibly or type*)

Signature

Date

INSTRUCTIONS
FOR
CERTIFICATION REGARDING DEBARMENT,
SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION

1. By signing and submitting the Application, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to whom this Application is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms *covered transaction, debarred, suspended, ineligible, lower tier covered transaction, participant, person, primary covered transaction, principal, Application, and voluntarily excluded*, as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this Application is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this Application that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this Application that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the List of Parties Excluded from Federal Procurement and Non-procurement Programs.

8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

**Certification Regarding
Debarment, Suspension, Ineligibility and
VOLUNTARY EXCLUSION**

LOWER TIER COVERED TRANSACTIONS

Before completing certification, read instructions on the previous pages.

1. The prospective lower tier participant certifies, by submission of this Application, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Application.

Organization

Name and Title of Authorized Official
(*please print legibly or type*)

Signature

Date

INSTRUCTIONS
FOR
CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

1. By signing and/or submitting this application or grant agreement, the grantee is providing the certification set out below.
2. The certification set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. If it is later determined that the grantee knowingly rendered a false certification, or otherwise violates the requirements of the Drug-Free Workplace Act, the agency, in addition to any other remedies available to the Federal Government, may take action authorized under the Drug-Free workplace Act.
3. For grantees other than individuals, Alternate I. applies.
4. For grantees who are individuals, Alternate II. applies.
5. Workplaces under grants, for grantees other than individuals, need not be identified on the certification. If known, they may be identified in the grant application. If the grantee does not identify the workplaces at the time of the application, or upon award, if there is no application, the grantee must keep the identity of the workplaces(s) on file in its office and make the information available for Federal inspection. Failure to identify all known workplaces constitutes a violation of the grantee's drug-free workplace requirements.
6. Workplace identifications must include the actual address of buildings (or parts of buildings) or other sites where work under the grant takes place. Categorical descriptions may be used (e.g., all vehicles of a mass transit authority or State highway department while in operation, State employees in each local unemployment office, performers in concert halls or radio studios.)
7. If the workplace identified to the agency changes during the performance of the grant, the grantee shall inform the agency of the changes(s), if it previously identified the workplaces in question (see paragraph five).
8. Definitions of terms in the Nonprocurement Suspension and Debarment common rule and Drug-Free Workplace common rule apply to this certification. Grantee's attention is called in particular, to the following definitions from these rules:

Controlled substance means a controlled substance in Schedules I through V of the Controlled Substances Act (21 U.S.C. § 812) and as further defined by regulation (21 C.F.R. § 1308.11 through §1308.15);

Conviction means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the Federal or State criminal drug statutes;

Criminal drug statute means a Federal or non-Federal criminal statute involving the manufacture, distribution, dispensing, use, or possession of any controlled substance;

Employee means the employee of a grantee directly engaged in the performance of work under a grant. Including: (i) All direct charge employees; (ii) all indirect charge employees unless their impact or involvement is insignificant to the performance of the grant; and (iii) Temporary personnel and consultants who are directly engaged in the performance of work under the grant and who are on the grantee's payroll. This definition does not include worker not on the payroll of the grantee (e.g., volunteers, even if used to meet a matching requirement; consultants or independent contractors not on the grantee's payroll; or employees of Subrecipients or subcontractors in covered workplaces).

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS
Alternate I. (Grantees Other Than Individuals)

Before completing certification, read instructions on the previous pages.

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - a. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - b. Establishing an ongoing drug-free awareness program to inform employees about –
 - (i) The dangers of drug abuse in the workplace;
 - (ii) The grantee's policy of maintaining a drug-free workplace;
 - (iii) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (iv) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - c. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph a.;
 - d. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
 - (i) Abide by the terms of the statement; and
 - (ii) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace not later than five calendar days after such conviction;
 - e. Notifying the agency in writing within ten calendar days after receiving notice under paragraph d.(ii) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
 - f. Taking one of the following actions, within 30 calendar days of receiving notice under paragraph d.(ii), with respect to any employee who is so convicted—

- (i) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended, or
 - (ii) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - g. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e) and (f).
2. The grantee may insert in the space provide below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (street address, city, county, state, zip code)

☐ Check if there are workplaces on file that are not identified here.

Organization

Name and Title of Authorized Official
(please print legibly or type)

Signature

Date

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS
Alternate II. (Grantees Who Are Individuals)

1. The grantee certifies that, as a condition of the grant, he or she will not engage in the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance in conducting any activity with the grant;
2. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, he or she will report the conviction, in writing, within 10 calendar days of the conviction, to every grant officer or other designee, unless the Federal agency designates a central point for the receipt of such notices. When notice is made to such a central point, it shall include the identification number(s) of each affected grant.

Name (please print)

Signature